
Supplementary Information for Legislative Review

2009 – 2010 Revenue Estimates



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PREFACE

This document has been produced by the Department of Finance and is intended to complement information provided in the 2009/10 Estimates of Revenue. This includes a description of the revenue source or, where applicable, a further breakdown of the source into more specific components. It is hoped this additional information will assist members of the Legislature in their review of the revenue estimates.

A Summary by Department provides information on all revenues estimated to be collected by each department for 2009/10 with comparative estimates of revenue for 2008/09. In order to make year-over-year comparisons meaningful, adjustments to the previous year's estimates figures may be necessary. These adjustments may reflect organizational changes, as well as any other adjustments that may be required to ensure comparability. Normally, the total of the previous year's estimates of revenue does not change as a result of these adjustments.

The contents of this supplement are organized in the same manner as the 2009/10 Estimates of Revenue in order to allow for ease of use. Revenues are grouped into three main sources: Taxation, Other Revenue, and Government of Canada.

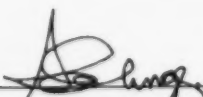
Taxation revenues are reflected, as in the Estimates of Revenue, under the department responsible for collection. Descriptive information for taxation revenues includes the base upon which the tax is assessed and the formula for determining the amount owing.

Other Revenue encompasses all the fees and charges levied by departments as a part of their program delivery. This includes recovery of costs for goods or services provided to Crown corporations and other government agencies. Recoveries from other government departments are credited back to expenditure appropriations as a part of the Estimates of Expenditure. Other Revenue also includes funds transferred from Crown corporations, revenue sharing payments from special operating agencies and proceeds from the sale of government owned assets.

Wherever applicable, the main fees or ranges of individual fees are provided in these documents or references on where to obtain the actual schedules are provided.

Government of Canada revenues are identified by major program including: Equalization, Canada Health Transfer (CHT), Canada Social Transfer (CST), Infrastructure Renewal, and Manitoba Floodway Expansion. The final grouping of Other includes all Canada/Manitoba agreements to fund specific programs. The supplement provides a brief description of the basis of cost sharing for each program.

Additional information on all revenue sources is available from the collecting department or agency.



Honourable Greg Selinger
Minister of Finance



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**2009/10 ESTIMATES OF REVENUE
SUMMARY BY DEPARTMENT
\$(000s)**

DEPARTMENT/SOURCE	TAXATION	OTHER REVENUE	GOVERNMENT OF CANADA	TOTAL
Legislative Assembly	-	356	-	356
Aboriginal and Northern Affairs	-	130	100	230
Advanced Education and Literacy	-	1,452	13,654	15,106
Agriculture, Food and Rural Initiatives	-	3,566	1,727	5,293
Civil Service Commission	-	117	-	117
Competitiveness, Training and Trade	-	5,909	89,893	95,802
Conservation	-	33,973	676	34,649
Culture, Heritage, Tourism and Sport	-	2,607	460	3,067
Education, Citizenship and Youth	-	1,013	11,787	12,800
Family Services and Housing	-	29,932	4,507	34,439
Finance	5,321,272	12,133	2,200	5,335,605
Health and Healthy Living	-	5,571	6,827	12,398
Infrastructure and Transportation	-	144,922	5,614	150,536
Intergovernmental Affairs	-	11,615	-	11,615
Justice	-	54,747	13,486	68,233
Labour and Immigration	-	13,518	29,751	43,269
Science, Technology, Energy and Mines	5,604	10,098	-	15,702
Water Stewardship	-	121,976	-	121,976
Other Sources:				
- Equalization	-	-	2,063,400	2,063,400
- Canada Health Transfer (CHT)	-	-	903,300	903,300
- Canada Social Transfer (CST)	-	-	392,300	392,300
- Infrastructure Renewal	-	-	135,150	135,150
- Manitoba Floodway Expansion	-	-	77,967	77,967
- Health Funds	-	-	13,976	13,976
- Transitional Payment - Corporation Capital Tax Phase-Out	-	-	9,500	9,500
- Police Officers Recruitment Fund	-	-	-	-
- Public Transit Capital Trust	-	-	-	-
- Emergency Expenditures	-	25	5,000	5,025
- French Language Services	-	-	425	425
- Crown Corporations/Entities	-	571,680	-	571,680
- Sale of Government Assets	-	-	-	-
TOTAL	5,326,876	1,025,340	3,781,700	10,133,916

SUPPLEMENTARY INFORMATION **2009/10 ESTIMATES OF REVENUE**

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
1. TAXATION		
<u>FINANCE</u>		
a. Individual Income Tax	2,342,700	2,312,100
- Tax levied on Manitoba residents' personal income from all sources.		
- three-rate structure of tax on taxable income:		
- 10.8% up to \$31,000		
- 12.75% between \$31,000 and \$67,000		
- 17.4% over \$67,000, and		
- less non-refundable credits equal to 10.8% of personal amounts		
- Revenue for a fiscal year consists of advance payments and adjustments with respect to prior years. Advance payments from the federal government for a tax year are based on federal estimates of national taxable income and the most recent provincial share of actual assessed returns for a tax year, plus provincial estimates of tax credits. Adjustments are made on the basis of actual assessments of provincial taxpayers for each particular year.		
b. Corporation Income Tax	346,600	299,200
- Tax levied on income of all corporations operating in Manitoba.		
- small business corporations - 1.0% effective January 1, 2009		
- small business income threshold - \$400,000		
- other corporations - 13.0% (12% effective July 1, 2009)		
- Revenue for a fiscal year consists of advance payments and adjustments with respect to prior tax years. Advance payments from the federal government for a tax year are based on federal estimates of national corporate taxable income and the most recent provincial share of actual assessed returns for a tax year plus provincial estimates of tax deductions and credits. Adjustments are made on the basis of actual assessments of corporations in a given year.		
c. Corporation Capital Tax	135,000	123,200
- Tax levied on the taxable paid up capital of corporations. A \$10.0 million deduction is provided for corporations and associated corporations in calculating taxable paid up capital. Exemptions are provided for credit unions, cooperatives, family farm corporations and manufacturing and processing corporations.		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
FINANCE (Continued)		
c. Corporation Capital Tax (Continued)		
<ul style="list-style-type: none"> - For fiscal years commencing after January 1, 2009, the tax rate is 0.1% for corporations with taxable paid up capital less than \$10 million and 0.3% for corporations with taxable paid up capital greater than \$11 million. For taxable paid up capital between \$10 and \$11 million, the tax is calculated at \$10,000 plus 2.3% of the taxable paid up capital in excess of \$10 million. - For fiscal years commencing after January 1, 2010, the tax payable is nil for corporations with taxable paid up capital less than \$10 million and the tax rate is 0.2% for corporations with taxable paid up capital greater than \$11 million. For taxable paid up capital between \$10 and \$11 million, the tax is calculated at 2.2% of the taxable paid up capital in excess of \$10 million. - 3% of taxable paid up capital for bank, trust and loan corporations and 0.5% of taxable paid up capital for Crown corporations. 		
d. Gasoline Tax	130,000	137,000
<ul style="list-style-type: none"> - Tax levied on sale of gasoline in the province. Exemptions provided for farmers, commercial fishermen, trappers and loggers and effective July 1, 2009, the exemption for international cargo flights is expanded to include direct and indirect cargo flights to and from the United States. - \$0.115 per litre on motor gasoline - \$0.030 per litre on propane - \$0.032 per litre on aircraft gasoline (\$0.015 per liter effective July 1, 2009 for cargo flights, which is then eligible for a rebate for international cargo flights) 		
e. Insurance Corporations Tax	69,500	63,500
<ul style="list-style-type: none"> - Tax levied on business transacted in Manitoba through insurers and special brokers. - 2% of the net amount of premiums written under life and accident and sickness contracts - 3% of the net amount of the premiums written under any other contract of insurance 		
f. Land Transfer Tax	46,400	43,600
<ul style="list-style-type: none"> - A graduated tax on the fair market value of property where transfers of title are registered in Manitoba. - 0.5% on property values of \$30,001 to \$90,000 - 1.0% on property values of \$90,001 to \$150,000 - 1.5% on property values of \$150,001 to \$200,000 - 2.0% on property values over \$200,000 		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
FINANCE (Continued)		
g. Levy for Health and Education	358,600	344,400
- Tax levied on payrolls that exceed \$1,250,000 annually (pro-rated for employers not operating for a full year and associated employers share the exemption).		
- on payrolls between \$1,250,000 and \$2,500,000, 4.3% of the portion that exceeds \$1,250,000		
- on payrolls that exceed \$2,500,000, 2.15% on the entire payroll		
h. Mining Claim Lease Tax	72	72
- Levied on mining claims held by lease in the province		
- \$10 per claim		
i. Mining Tax	10,000	128,000
- Tax on resource profits of mining operators' Manitoba production		
- 18% on total operator's profits for fiscal years ending prior to July 1, 2009		
- Effective July 1, 2009, 10% when total operator's profit is less than \$50M, 15% when total operator's profit is between \$55M and \$100M and 17% when total operator's profit is over \$105M (transitional rates apply on profits between \$50M and \$55M and between \$100M and \$105M)		
- 0.5% surcharge on adjusted profits (refundable if Manitoba corporation income tax payable)		
j. Motive Fuel Tax	90,500	90,100
- Tax on fuels, other than gasoline and natural gas delivered by a gas pipe distribution system, used in the operation of equipment and for commercial heating. Exemptions provided for farmers, commercial fishermen, trappers, loggers, the mining industry, the forestry industry and international ocean-going vessels and effective July 1, 2009, the exemption for international cargo flights is expanded to include direct and indirect cargo flights to and from the United States.		
- \$0.115 per litre on diesel fuel for highway use		
- \$0.063 per litre on railway diesel fuel		
- \$0.019 per litre on commercial heating oil		
- \$0.032 per litre on jet fuel (\$0.015 per litre effective July 1, 2009 for cargo flights, which is then eligible for a rebate for international cargo flights)		
- \$0.017 per litre on bunker fuel		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
FINANCE (Continued)		
k. Retail Sales Tax	1,594,700	1,549,300
<ul style="list-style-type: none"> - Tax on tangible personal property including electricity, natural gas and coal that were previously collected under <i>The Tax Administration and Miscellaneous Taxes Act</i>, purchased in or brought into the province and on specific services. Exemptions are provided for food items, children's clothing and footwear up to \$150 per item, prescription drugs, farm implements, books, toll free line charges, commercially operated aircraft, custom developed software and custom computer programming, sanitary napkins, geophysical survey equipment, drill rigs, and well-servicing equipment used in oil and gas exploration and development, smoking cessation products, electricity and natural gas used for domestic and farm heating and for certain other items. Electricity used for mining and manufacturing is taxed at a reduced rate. <ul style="list-style-type: none"> - 7% of the selling price before GST 		
l. Tobacco Tax	194,000	170,000
<ul style="list-style-type: none"> - Tax on cigarettes and tobacco products <ul style="list-style-type: none"> - \$0.185 per cigarette - \$0.175 per gram on fine cut tobacco - \$0.160 per gram on raw leaf tobacco - 75% of the retail price of cigars capped at \$5.00 per cigar 		
m. Environmental Protection Tax		
<ul style="list-style-type: none"> - Tax on non-deposit alcoholic beverage containers <ul style="list-style-type: none"> - bottles under 750 ml - \$0.05 - aluminum and other cans - \$0.10 - bottles 750 ml or more and non-returnable beer bottles - \$0.10 - Tax on the purchase of disposable diapers <ul style="list-style-type: none"> - 7% of the selling price before GST (collected as part of Retail Sales Tax) 		
Subtotal Environmental Protection Tax	3,200	3,200
TOTAL FINANCE	5,321,272	5,263,672
SCIENCE, TECHNOLOGY, ENERGY AND MINES		
a. Oil and Natural Gas Tax	5,604	13,828
<ul style="list-style-type: none"> - Tax assessed on the oil and gas production from a well or tract producing from privately owned (freehold) oil and gas rights in the province. <ul style="list-style-type: none"> - oil - formulae dependent on the classification of the oil - gas - 1.2% of the volume sold 		
TOTAL TAXATION	5,326,876	5,277,500

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
2. OTHER REVENUE		
<u>LEGISLATIVE ASSEMBLY</u>		
a. Auditor General's Office Fees	350	325
- Recovery of financial statement attest audit costs from government agencies and Crown corporations		
- audit manager 2 - \$65 per hour		
- audit supervisor - \$50 per hour		
- audit accountant 2 - \$41 per hour		
- audit accountant 1 - \$37 per hour		
- student auditor 3 - \$23 per hour		
- student auditor 2 - \$23 per hour		
- student auditor 1 - \$23 per hour		
b. Sundry	6	6
- Sale to public by Statutory Publications		
- Bills - \$150 annual subscription		
- Votes and Proceedings - \$1 per issue; \$50 per session		
- Journals - \$60 per session		
TOTAL LEGISLATIVE ASSEMBLY	356	331
<u>ABORIGINAL AND NORTHERN AFFAIRS</u>		
a. Sundry	130	130
- Chief Place of Residency Levy - applies to registered owners of privately held land and to occupiers of Crown land who have their chief place of residence in Northern Affairs cottage areas - \$500 per lot		
OTHER REVENUE		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
<u>ADVANCED EDUCATION AND LITERACY</u>		
a. Fees		
- Private vocational schools	27	27
- registration fees - \$275 first course; \$150 each additional course		
- new course assessment - \$275 each		
- amended course assessment - \$100 each		
- late fees at renewal time - \$50		
- General educational development testing service	35	35
- \$65 per test battery		
- duplicate transcripts \$24		
Subtotal Fees.	62	62
b. Sundry		
- Interest revenue on class B Manitoba student loans	1,390	1,390
- interest is earned on direct Manitoba student loans in repayment at the rate of prime plus 1.5%		
TOTAL ADVANCED EDUCATION AND LITERACY	1,452	1,452

AGRICULTURE, FOOD AND RURAL INITIATIVES

a. Fees		
- Lease rentals - Crown lands	1,400	1,400
- hay and grazing - \$1.88 per animal unit month		
- annual cropping - tendered (minimum 3% of assessment per cultivated acre)		
- untendered (4% of assessment per cultivated acre)		
- Administration fees - Crown lands	20	20
- 10% rural municipality		
- \$10 per disposition re: federal government lands		
- unit transfer - \$200 plus \$40 per parcel		
- Diagnostic services - by schedule available from the department	1,840	1,840
- veterinary diagnostic fees		
- crop diagnostic fees		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
<u>AGRICULTURE, FOOD AND RURAL INITIATIVES</u> (Continued)		
a. Fees (Continued)		
- Agricultural licences	218	139
- livestock dealers licences - \$100 per year		
- elk farming licences - producer licences - \$100 per year		
- dog/cat breeders and kennels licensing - \$100 per year		
- pesticides and fertilizers licences - \$50 per year		
- farm machinery dealers and vendors licences - \$100 every two years		
- apiary inspection fee - industry cost recovery		
- Cattle brands - range from \$25 to \$30 renewal every five years	15	16
- Farm Lands Ownership Board - application for exemption fee - \$233.65 per application	7	7
- Farm Machinery Board - application to repossess farm machinery equipment - \$100 per application	12	15
- Miscellaneous licences	7	7
Subtotal Fees	<u>3,519</u>	<u>3,444</u>
b. Sundry		
- Technical resources	23	23
- publications		
- agricultural building plans		
- 4-H Programs	24	24
- recoveries for 4-H Program leadership activities, project materials and achievement recognition		
Subtotal Sundry	<u>47</u>	<u>47</u>
TOTAL AGRICULTURE, FOOD AND RURAL INITIATIVES	<u>3,566</u>	<u>3,491</u>

CIVIL SERVICE COMMISSION

a. Sundry	117	116
- Employee Assistance Program - \$1.50 per employee bi-weekly from Crown corporations and other government agencies and institutions		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
<u>COMPETITIVENESS, TRAINING AND TRADE</u>		
a. Cost Recovery from New Brunswick	23	23
- Recovery of the shared costs of the Manitoba Office in Ottawa which is co-located with the Province of New Brunswick		
b. Fees		
- Hairstylist/esthetician examinations and licences - \$75 bi-annually	139	130
- Apprenticeship registrations, examinations and certificates - \$15 to \$250 each	301	288
Subtotal Fees	440	418
c. Sundry		
- Manitoba Opportunities Fund Ltd. and Provincial Nominee Program - Business	4,382	4,000
- recovery of an amount equivalent to the authority included in the Estimates of Expenditure for immigrant settlement and integration in accordance with the Growing Through Immigration Strategy		
- Manitoba Bureau of Statistics	50	25
- publications - catalogue of prices available		
- custom data services - individually priced based on service provided		
- Venture capital companies recoveries	-	-
- Employment Centres - sale of miscellaneous products	10	10
- Job Referral Service	1,000	1,000
- Partial recovery from Manitoba Hydro for costs incurred for the delivery of the Job Referral Service to support the referral of job seekers to contractors associated with the construction of hydroelectric generating stations in Northern Manitoba		
- Miscellaneous	4	4
Subtotal Sundry	5,446	5,039
TOTAL COMPETITIVENESS, TRAINING AND TRADE	5,909	5,480

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
CONSERVATION		
a. Clean Environment Commission Cost Recovery	-	-
b. Cottaging Initiative		
- Sale of cottage lots on Crown land	3,837	3,176
c. Environment Fees and Sundry		
- Consultation services and searches	90	90
- consultation services - \$80 per hour		
- file searches - \$90 per search		
- Pesticide approval application fee - \$250 per application	56	56
- Licence proposal application fees - range from \$500 to \$120,000	175	259
- Dangerous Goods Handling and Transportation Act fee - \$250 per proposal	3	3
- Certification fees - Water and Wastewater Facility Operators	50	100
- application for certification (all levels and categories) - \$100		
- examination fee - \$150		
- operator certificate (for transfer from other provinces) - \$75		
- renewal fee for operators certificate - \$75 - five years		
- replacement fee for operators certificate - \$50		
- Miscellaneous	-	-
Subtotal Environment Fees and Sundry	374	508
d. Forestry Fees and Sundry		
- Timber permits	130	121
- Timber quota holders (<300 cubic metres) - fees are determined by the monthly price in effect from the commodity based timber pricing system when each quota holder obtains their permit		
- Fuel wood - \$10 permit plus dues of \$1.75 per cubic metre		
- Timber agreement sales	1,207	1,576
- Timber quota holders (>300 cubic metres) - fees are determined monthly from the commodity based timber pricing system outlined in the timber sale agreement with each quota holder		
- Forest management licence	2,074	2,503
- Fees are determined monthly from the commodity based timber pricing system referenced in each Forest Management Licence Agreement		
- Annual fees are based on Schedule A, Revision 22 referenced in Section 24 A of their Forest Management Licence Agreement		
- Forest renewal charge - softwoods \$5.75 per cubic metre; hardwoods \$0.50 per cubic metre	920	1,400
OTHER REVENUE		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
CONSERVATION (Continued)		
d. Forestry Fees and Sundry (Continued)		
- Timber seizure/trespass	2	2
- unintentional - 2 x dues plus costs		
- intentional - 4 x dues plus costs		
- Hay and grazing permits	-	-
- haying - \$5.85 per tonne		
- grazing - \$3.13 per head per month		
- grazing penalties - \$6 per head per month plus costs		
- hay and grazing permit fee - \$15 per year plus costs		
- hay cutting permit - \$15		
- General permits	13	13
- timber sale operating permit - \$10 per year		
- cabin occupancy permits - range from \$20 to \$50 per year		
- leases - vary at discretion of Minister		
- scaler's licence - \$20 each		
- Sawmill and timber dealers' licences - \$15 per year	3	3
- Fire protection charge - \$0.17 per cubic metre	310	337
- Miscellaneous	191	192
Subtotal Forestry Fees and Sundry	4,850	6,147
e. Land Information Sales and Fees		
- Land sales (including recreational subdivision) - by agreement	400	400
- Vacation home lot rental - 4% of appraised market value per year, minimum fees range from \$50 to \$120	110	110
- General permits - miscellaneous leases - 4% of appraised market value per year, minimums as set out in Manitoba Regulations 130/91, 107/92, 1/93, 83/93, 82/94, 175/97 and 215/98 and The Crown Lands Act C340.	470	470
- Wild rice licences	12	20
- development licence - \$25 per year for three year term		
- production licence - \$25 per year for ten year term plus \$0.03 per pound of average production over previous three years		
- block licence - \$25 per year		
- harvest permit - \$25 per year		
- buyer's licence - \$200 per year		
- Sale of surveying services - cost recovery	15	15

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
CONSERVATION (Continued)		
e. Land Information Sales and Fees (Continued)		
- Sale of geographic mapping services	5	5
- mapping services - cost recovery		
- digital products - \$300 per set		
- Sale of maps and prints - as set out in Manitoba Regulation 211/94	350	350
- Sale of remote sensing products and services - as set out in Manitoba Regulation 211/94	27	27
- Land administration fees and miscellaneous receipts	430	430
- land administration fees - range from \$10 to \$300		
- Ortho-Photo Database for Southern Manitoba	24	99
- Contributions from Manitoba Hydro and Agriculture and Agri-Food Canada		
Subtotal Land Information Sales and Fees	1,843	1,926
f. Licence Sales by Vendors		
- Application fee for big game draw - \$6.67 per applicant	51	51
- Big games licences	2,993	2,846
- Wildlife Enhancement Initiative - \$5.00 included in licence fee		
- Manitoba resident - range from \$9.52 to \$98.10		
- non-resident - range from \$98.10 to \$342.86		
- foreign resident - range from \$206.67 to \$342.86		
- Manitoba resident - special conservation moose package - \$79.05		
- Game bird licences	1,051	1,000
- Wildlife Enhancement Initiative - \$5.00 included in licence fee		
- Manitoba resident - \$20.95		
- non-resident - \$79.05		
- foreign resident - \$147.62		
- wild turkey licence - \$21.90		
- wild turkey (youth) - \$4.76		
- Trappers' licences	37	37
- resident trapper's licence - \$5		
- registered trapline permit - \$10		
- Sundry licences and permits, miscellaneous - as set out in Manitoba Regulation 31/92, 147/95, 194/97, The Wildlife Act, The Plant Pests and Disease Act clause 16(i), Manitoba Regulation 17/2001.	13	13
Subtotal Licence Sales by Vendors	4,145	3,947

OTHER REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
CONSERVATION (Continued)		
g. Parks Fees		
- Vacation home lot rentals within parks	4,728	5,250
- land rental fee - 4% of appraised market value of land per year, minimum fees range from \$90 to \$120		
- service fee - cost recovery		
- chief place of residency fee - \$500 per year		
- Vacation home administration charges	25	25
- application for lease/permit, renewal, amendment or copy - \$30 each		
- application for lot development variance - \$50 each		
- Variance Advisory Committee review of application - \$50 each		
- annual Crown land permit application fee - \$50		
- certificate of approval - \$15, subdivision fee - \$20		
- Private land service fees as set out in Manitoba Regulation 148/96	113	113
- Vacation cabin and yurts rental	198	191
- Hecla Provincial Park - range from \$30.10 to \$45.82 per day		
- Camp Morton Provincial Recreation Park - range from \$69.76 to \$76.04 per day		
- Camp Morton Hall Rental - \$30 per day		
- Yurts (Camping Lite) - \$40 per day		
- Camping fees	3,570	3,486
- range from \$8.00 to \$18.00 per day, \$285.00 to \$882.00 seasonal		
- winter storage - \$120		
- reservation service fee - \$7.24, reservation change fee - \$1.87		
- self-registration charge - \$2.34		
- firewood - \$3.00		
- Park vehicle permit fees	-	2,539
- vehicles other than buses - range from \$6.67 per three day pass, \$26.67 per year		
- buses - range from \$23.81 per day, \$90.48 per year		
Note: Two year fee moratorium on park vehicle permits		
- Special consideration organization service fee - cost recovery	17	17
- Land use permits/licences - as set out in Manitoba Regulation 148/96	45	45
- Commercial lot rental - 4% of appraised market value per year or by agreement	304	304
- Cottaging Initiative - lot development fees - variable	-	517
- Miscellaneous	50	70
Subtotal Parks Fees	9,050	12,557

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
CONSERVATION (Continued)		
h. Regional Operations Fees and Cost Recovery		
- Fire suppression - cost recovery	8,700	4,700
- Fire suppression costs are recovered from various jurisdictions which may include railways, industry, municipalities and Department of Indian and Northern Affairs. Additionally, costs are recovered when the Province sends fire-fighting resources to other Provinces and States per the Canadian Interagency Forest Fire Center (CIFIC) Mutual Aid Resource Sharing (MARS) Agreement		
- Onsite Wastewater Management System	164	105
- single family sewage treatment plant - \$250		
- sewage ejector - \$150		
- disposal field - \$225		
- holding tank - \$50		
- septic tank replacement - \$100		
- registration of sewage haulers - \$50 - five years		
- certification of installers - \$100 - five years		
- Livestock Manure and Mortalities Management Fees, Manitoba Regulations 42/98 and 52/2004	2	3
- late submission administration fee - \$100		
- manure storage facility construction permit - \$5 per animal unit		
- Miscellaneous	20	136
Subtotal Regional Operations Fees and Cost Recovery	8,886	4,944
i. Wildlife Sundry		
- Big game hunting guide licences - \$25 per year	30	30
- Fur royalties - approximately 4% of average pelt value	46	46
- Wildlife permit fees	45	45
- export - \$20		
- possession - from \$10 to \$100		
- wild animal parts dealer - \$30		
- miscellaneous - from \$10 to \$25		
- Commercial Wildlife Management Area (WMA) use permit and client entry fee	153	125
- specified commercial use permit - \$100		
- certain non-commercial use permit - \$25		
- entry fee per client of commercial operator - \$10		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
CONSERVATION (Continued)		
i. Wildlife Sundry (Continued)		
- Outfitter allocation fee	390	390
- per non-resident big game hunting licence for bear, moose, deer or caribou sold to non-resident hunters - \$100		
Subtotal Wildlife Sundry	664	636
j. Sundry		
- Employee board and lodging - not to exceed 20% of gross income; \$3 per meal	134	127
- Tourism operators licence	142	142
- application fee - from \$15 to \$200		
- annual licence fee - from \$25 to \$200		
- Miscellaneous	48	48
Subtotal Sundry	324	317
TOTAL CONSERVATION	33,973	34,158

CULTURE, HERITAGE, TOURISM AND SPORT

a. Archives of Manitoba Fees	328	328
- Micrographics fees		
- labour - camera \$33.75 per hour; processing \$33.60 per hour		
- supplies - 33% mark-up		
- Reproduction fees		
- photocopies - \$0.20 per copy		
- microprints - \$0.50 per copy		
- Records Centre fees		
- records destruction - \$2.35 per box		
- records storage - \$8.40 per box per year		
- records retrieval - \$8.70 per item requested		
- Postage and handling fees for mailed documents		
- up to 25 pages - \$1 for domestic and \$2 for foreign mail packages		
- 20 to 100 pages - \$2 for domestic and \$4 for foreign mail packages		
- 101 to 175 pages - \$3 for domestic and \$6 for foreign mail packages		
- over 175 pages - \$4 for domestic and \$8 for foreign mail packages		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2008/10	2008/09
CULTURE, HERITAGE, TOURISM AND SPORT (Continued)		
b. Communications Services Manitoba Fees	286	286
- Production and media services		
- brokerage fee		
- print tendering - 5% of print purchasing cost		
- program advertising - 5% of advertising cost		
- career advertising - 5% of advertising cost		
- legal tender and hearing notices - 5% of advertising cost		
- media planning services - 3% of advertising cost		
- media estimating - \$45 per hour		
- media planning - \$50 per hour		
- production co-ordination - \$45 per hour		
- trafficking - \$35 per hour		
c. Hudson's Bay Company History Foundation	839	912
- Donation to the province by the Hudson's Bay Company to provide for upkeep of the Hudson's Bay Company Archives		
d. Manitoba Film Classification Board Fees		
- Classification fees	498	498
- commercial public exhibition - first copy of 35 mm film - \$2 per minute, second and subsequent copies - \$1 per minute		
- film not over 16 mm - \$5 per reel		
- trailers - \$50 each		
- video - \$2 per minute		
- non-commercial public exhibition - film, videotape or videodisc - \$2.50 per title		
- adult home use videotape or videodisc - \$204 per title		
- DVD - \$252 per title where not previously released in another format		
- transfer fee - \$50 per title		
- mainstream (non-adult) video or DVD - \$50 per title		
- transfer fee - \$15 per title		
- documentation fee - \$25 per title		
- Licence fees	105	105
- film 35 mm - \$450 per year		
- film 16 mm - \$35 per year		
- video for public exhibition - \$450		
- home use videotape distributor - \$250 per year		
- adult home use videotape distributor - \$450 per year		
- video retailer - \$95 per year, \$20 discount for early payment		
Subtotal Manitoba Film Classification Board Fees	603	603

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE ((\$000s))	
	2009/10	2008/09
<u>CULTURE, HERITAGE, TOURISM AND SPORT</u> (Continued)		
e. Statutory Publications Fees		
- Manitoba Gazette	167	167
- annual subscriptions - \$135.85 Part 1 and Part 2 or \$90.68 each		
- single issues - \$7.61 Part 1 and Part 2 or \$3.84 each		
- publication fees for notices and regulations - as set out in Manitoba Regulation 173/91		
- Statutory publications - cost recovery for statutes, regulations and other government publications	221	221
Subtotal Statutory Publications Fees	388	388
f. Translation Services Fees	160	110
- Translation for written documents		
- base rate - \$0.31 per word, minimum charge of \$30 per request		
- rush rate - \$0.40 per word		
- rush rate established when required production rate exceeds 1,200 words per work day and for all same-day requests		
- Proofreading and revision for written documents		
- base rate - \$72 per hour		
- rush rate - \$93.60 per hour		
- rush rate applies to all same-day requests and to other documents on a case-by-case basis as the amount of work required varies from one document to another		
- Interpretation for oral translation		
- base rate - \$200 per hour for a team of two interpreters, minimum charge of 1 hour		
- overtime rate - \$260 per hour for a team of two interpreters		
- overtime rate is charged when interpretation is required on Saturdays, Sundays, holidays and beyond 7 hours a day		
g. Sundry	3	3
- Legislative Library		
- reproduction fees		
- microprints - \$0.50 per copy		
- photocopies - \$0.15 per copy		
- interlibrary loans		
- photocopying - \$5 up to 20 pages, \$0.20 per additional page		
- facsimile transmission - \$5 up to 10 pages, \$0.50 per additional page		
- microprints - \$5 up to 5 prints, \$0.50 per additional print		
TOTAL CULTURE, HERITAGE, TOURISM AND SPORT	2,607	2,630

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
<u>EDUCATION, CITIZENSHIP AND YOUTH</u>		
a. Fees		
- Professional Certification - range from \$20 to \$80 for registration of credentials and qualifications; verifications and issuance of certificates	125	115
- Student Records - \$12 per statement of marks	15	15
- Manitoba School for the Deaf tuition - based on actual historic costs and enrolment	70	70
- Independent study option - range from \$115 to \$500 for one-half credit to one credit course	396	414
- Overseas school registration fees - based on formal agreements with Manitoba and enrolment	79	55
Subtotal Fees	685	669
b. Sundry		
- Schools Finance Branch administration charge - by agreement with the Public Schools Finance Board	169	169
- Independent study option	119	117
- teacher resource material - \$60 each		
- re-registration - \$604 per course		
- re-write - \$50 per course		
- Cost recovery of postage on video film mailings	25	25
- Miscellaneous	15	15
Subtotal Sundry	328	326
TOTAL EDUCATION, CITIZENSHIP AND YOUTH	1,013	995

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
<u>FAMILY SERVICES AND HOUSING</u>		
a. Children's Special Allowance Recoveries	18,179	16,858
- Child Tax Benefit for wards of the province		
b. Cost Recovery from Municipalities	1,378	1,378
- Represents the municipalities' share of costs for municipal assistance and welfare services in accordance with the cost neutrality agreement for the Province to assume responsibility for municipal assistance for rural and northern Manitoba.		
c. Income Assistance Recoveries		
- Maintenance orders	3,500	3,850
- Property liens	600	600
- Overpayments	800	1,000
- Federal payments - Old Age Security; Guaranteed Income Supplement; Canada Pension Plan	3,000	3,600
- Public Trustee	90	179
- Miscellaneous payments to third parties	720	720
Subtotal Income Assistance Recoveries	8,710	9,949
d. Levy for Local Government Welfare Purposes in Unorganized Territory	210	210
- 3 mills on each dollar of the equalized assessment to a maximum of \$210,000		
e. Sundry		
- Manitoba Developmental Centre		
- residential fee charges - sliding scale from \$28.80 to a maximum of \$67.60 per day, for residents who are able to pay	565	525
- non-resident fee charges - \$316.15 per day	210	195
- employee meal charges - \$1.90 per meal	30	34
- Family contributions - voluntary placement agreements	50	50
- Child Abuse Registry checks	395	395
- Post Adoption	20	20
- Winnipeg Child and Family Services Recoveries	85	85
- Miscellaneous	100	100
Subtotal Sundry	1,455	1,404
TOTAL FAMILY SERVICES AND HOUSING	29,932	29,799

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
FINANCE		
a. Automobile Injury Appeals Commission Cost Recovery	1,295	1,219
- Full recovery of Automobile Injury Compensation Appeals Commission operating and overhead costs from Manitoba Public Insurance		
b. Claimant Adviser Office Cost Recovery	1,146	1,255
- Full recovery of Claimant Adviser Office operating and overhead costs from Manitoba Public Insurance		
c. Consumer Affairs Fees		
- Direct sellers' licence fees - \$55 per year	100	100
- Vendor licence fees	101	101
- no direct sellers - \$175 per year		
- up to five direct sellers - \$385 per year		
- over five direct sellers - \$770 per year		
- Collection agents' licence fees - \$550 per year	40	40
- Bedding and upholstery permit fees	848	848
- manufacturer - \$400 per year		
- renovator - \$85 per year		
- home hobby or craft operator - \$20 per year		
- Hearing aid certificates/dealer fees	6	6
- interim certification - \$224 per year		
- full certification - \$154 per year		
- renewals - \$119 per year		
- student certification - \$42 per year		
- student renewals - \$28 per year		
- written examinations - \$150		
- practical examinations - \$150		
- replacement licences - \$40		
- Collector registration fees - \$75 per year	226	226
- Amendment or replacement fees for lost licences or registrations - \$40	-	-
- Non-compulsory forms review fees - \$70	-	-
- Co-operatives and credit unions/caisses populaires	25	25

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
FINANCE (Continued)		
c. Consumer Affairs Fees (Continued)		
- Residential tenancies	669	669
- claims - \$20 each		
- orders of possession - \$60 each		
- order to repair - \$50 or 10%		
- order to redirect rent - \$100 plus \$5 per redirect		
- security deposit held - \$25 plus \$5 each additional security deposit		
- application for substitutional service - \$10		
- application for rent increase above the guidelines		
- \$500 for 4 or more units		
- \$150 for 3 or less units		
- application for rehabilitation - \$500 per building plus \$5 per unit to a maximum of \$1,000		
- application for rehabilitation scheme - \$100 per unit		
- order registry searches		
- unlimited internet searches - \$250 per year		
- in person, Residential Tenancies Branch searches - \$5 per search per 1/2 hour		
- property rent status		
- multiple residence building - \$300 per search		
- duplex, triplex or fourplex residence building - \$150 per search		
- Miscellaneous	282	282
Subtotal Consumer Affairs Fees	2,297	2,297
d. Insurance Act Fees and Cost Recovery		
- As set out in The Insurance Act and by regulation	987	987
- Insurance Company fees		
- various categories of annual licence fees for insurers ranging from \$25 to \$1,985, depending on the nature of operations and classes of business underwritten		
- miscellaneous fees from \$30 up to \$300 for various services		
- Agents and adjusters fees		
- annual licence fees ranging from \$35 to \$175 depending on the nature of insurance		
- Insurance Council of Manitoba fees		
- share of various fees collected by the Insurance Council of Manitoba		
e. Recovery of Prior Years' Expenditures		
- Refunds of government expenditures recorded in previous fiscal years that cannot be credited to the current year's appropriations	4,500	3,000

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
FINANCE (Continued)		
f. Trust and Loan Fees		
- Annual business returns	240	240
- Processing for business authorization	5	5
Subtotal Trust and Loan Fees	245	245
g. Sundry		
- Retail Sales Tax Clearance certificate fee - \$50 each and private vehicle buy/sell refund processing fee - \$25 each	175	175
- Manitoba tax rebate discounting registration fee - \$1,000 per tax rebate discounter plus \$200 for each extra franchise location	53	27
- International Fuel Tax Agreement - licence and decal fees	138	138
- Recovery of claims management and loss analysis costs from agencies and Crown organizations	113	113
- Recovery of costs for receptionists in the bilingual service centres from external partners in the centres	146	115
- Miscellaneous	1,038	138
Subtotal Sundry	1,663	706
TOTAL FINANCE	12,133	9,709

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
<u>HEALTH AND HEALTHY LIVING</u>		
a. Sundry		
- Revenue is received from employees for meals at the cafeteria in the Selkirk Mental Health Centre, per the General Manual of Administration	-	18
- Per diem charges to chronic patients in the Selkirk Mental Health Centre - sliding scale based on income, rates range from \$29.70 to \$69.70 per day	1,683	1,683
- Miscellaneous revenues including Nunavut revenues, vaccine recoveries from the First Nations and Inuit Health Branch, tuberculosis recoveries from the Federal Government and other miscellaneous recoveries	1,111	1,093
- Cadham Laboratory recoveries - diagnostic consulting fees to the federal medical services - \$32 per person and recoveries from third parties to undertake collaborative epidemiology research projects	939	539
- Air ambulance - recoveries from third parties for distance traveled - \$9.20 per air mile	1,838	1,319
TOTAL HEALTH AND HEALTHY LIVING	5,571	4,652

INFRASTRUCTURE AND TRANSPORTATION

a. Automobile and Motor Carrier Licences and Fees

- Vehicle registration and related fees	116,790	104,856
- passenger vehicles - \$119 per year		
- trucks (other than commercial trucks) - range from \$119 to \$1,059 per year		
- farm trucks - range from \$106 to \$647 per year		
- commercial or public service trucks - range from \$119 to \$4,068 per year		
- semi-trailers - \$10 per five years		
- re-issue of licence plates - dual set \$7		
- transfer of ownership document - \$6 each		
- dealer permits - range from \$15 per year to \$120 per five years		
- dealer plates - \$145 per year		
- Personalized plates - \$100 each	36	36
- Off road vehicles - \$15 per year	400	400
- Overweight fees - \$0.036 per km. per 1000 kg. in excess of maximum weight for the vehicle	345	345
- Overdimensional fees	455	455
- overwidth - single trip range from \$6 to \$72, or \$20 to \$195 per year		
- overlength - single trip range from \$6 to \$12, or \$20 to \$160 per year		
Subtotal Automobile and Motor Carrier Licences and Fees	118,026	106,092

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
INFRASTRUCTURE AND TRANSPORTATION (Continued)		
b. Cost Recovery from Municipalities and Other Third Parties	4,257	4,257
- Roadwork performed for cities, towns, villages, government agencies and private citizens on an as requested basis and recovery of salary costs from Municipalities for work undertaken by the Manitoba Water Services Board		
c. Drivers' Licences		
- Driver licence fees - \$20 per application	15,545	15,545
- Driver licence reinstatements - \$50	258	258
- Driver licence replacements - \$10 per licence or per photo	243	243
- Road test fees	1,110	1,110
- class 1 - \$50 per test		
- classes 2 and 3 - \$45 per test		
- class 4 - \$35 per test		
- classes 5 and 6 - \$30 per test		
- Written test fees - \$10 per test	308	308
- Sundry and searches	1,082	1,082
- accident report - \$10 each		
- driver abstract - \$10 each		
- vehicle search - \$10 each		
- driver's handbook - \$5 each		
- professional driver's handbook (classes one to four) - \$10 each		
- Private Vehicle Inspection Program	870	870
- one-time setup fee for private sector facilities - \$200		
- sale of inspection certificates - \$5 each		
Subtotal Drivers' Licences	19,416	19,416
d. Licence Suspension Appeal Board Fees	100	100
- Licence Suspension Appeal Board - \$130 per application		
- Medical Review Committee - \$50 per application		
e. Rentals from Various Government Properties		
- Housing - individual unit assessment	14	14
- Space rental - various provincial properties	1,013	1,013
- Cafeterias - by tender; operators return a percentage of profit	194	194

OTHER REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
<u>INFRASTRUCTURE AND TRANSPORTATION</u> (Continued)		
e. Rentals from Various Government Properties (Continued)		
- Casual parking	140	140
- meters - \$1 per hour		
- ticket dispensers - \$1.25 to \$3.25 per visit depending on location		
- Monthly parking - varying rates as approved by Parking Board	35	35
Subtotal Rentals from Various Government Properties	1,396	1,396
f. Taxicab Licences and Fees	200	200
- Taxicab business licence for taxicabs and limousines - \$200 per year		
- Taxicab business licence for accessible and handicap vans - \$100 per year		
- Temporary taxicab business licence for taxicab only - \$200 per year		
- Transfer of taxicab business licence to another person - \$400		
- Transfer of taxicab business licence to another vehicle - \$25		
- Taxicab driver licence - \$30 per year		
- Taxicab driver licence replacement - \$30		
- Taxicab business licence replacement - \$50		
g. Sundry		
- Selkirk Linen Services - 100% cost recovery of utilities supplied through the Selkirk Mental Health Centre	286	286
- Manitoba Government Employees' Union - recovery of employees' salaries while on union business	15	15
- Parking fines - range \$15 to \$70 per fine	75	75
- Northern airports - aircraft landing and parking fees, plug-ins and airport terminal space rental	552	552
- Accommodation Development - fee-for-service	225	225

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
INFRASTRUCTURE AND TRANSPORTATION (Continued)		
g. Sundry (Continued)		
- Fees for access and building applications and permits - \$50 per application	30	30
- Mould Remediation and Asbestos Abatement Program	100	100
- Miscellaneous	244	244
Subtotal Sundry	1,527	1,527
TOTAL INFRASTRUCTURE AND TRANSPORTATION	144,922	132,988

INTERGOVERNMENTAL AFFAIRS

a. Cost Recovery from Municipalities

- Municipal Officials Directory - \$9.35 per copy	5	5
- Municipal assessment expenditures - recovery of 75% of estimated expenditures	7,527	7,087
- Over-the-Counter Property Reports - \$7 per inquiry	11	11
- Computerization of municipal assessment functions - recovery of 75% of estimated expenditures	1,477	1,378
- Computerized tax information - cost recovery based on staff time and operating costs	140	140
- Subscriber Access to Assessment Data - \$6 per roll entry	324	228
- Recovery of costs on planning projects - fee schedule based on current salary rates	6	7
- Sale of maps, booklets and reports - varied	1	1
Subtotal Cost Recovery from Municipalities	9,491	8,857

b. Public Utilities Board Cost Recovery

- Electric and Gas Utilities - proceeding costs, and fees as per Regulation	1,099	1,099
- Safety related costs for administration of The Gas Pipe Line Act	236	236
- Water and sewer utilities	26	26
- no hearing - \$150 per application		
- hearing - based on actual costs		
- Annual fee - \$100 per utility		

OTHER REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
<u>INTERGOVERNMENTAL AFFAIRS</u> (Continued)		
b. Public Utilities Board Cost Recovery (Continued)		
- Licences	16	16
- cemetery and mausoleum licence - initial \$550; renewal \$275 per year		
- columbarium licence - \$27.50 per year		
- crematory licence - \$110 per year		
- owners' licence to sell - \$27.50 per year		
- agents' licence to sell		
- initial \$27.50; renewal \$27.50 per year		
- transfer \$5.50		
- licence to sell pre-arranged funeral plans		
- varies according to scale		
- Residential Gas brokers licence - initial \$1,500; renewal \$500 per year	5	5
- Commercial Gas brokers licence - initial \$3,000; renewal \$500 per year	-	-
- Appeals under The Highways Protection Act - \$50	-	-
Subtotal Public Utilities Board Cost Recovery	1,382	1,382
c. Fees		
- Municipal Board	155	65
- filing fees, hearing fees and debenture fees - as per fee schedule		
- Land Value Appraisal Commission	35	35
- hearing fees - \$300 per hour		
- Subdivision fees	500	475
- application fee - \$250		
- approval fee - \$150		
Subtotal Fees	690	575
d. Sundry	52	52
TOTAL INTERGOVERNMENTAL AFFAIRS	11,615	10,866

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
JUSTICE		
a. Cost Recovery from City of Winnipeg	491	489
- Negotiated amount as specified in agreement between the city and province to allow admissions to the Remand Centre by the Winnipeg Police Service on a 24 hours a day basis		
b. Cost Recovery from Municipalities	2,374	2,374
- Extension Policing Service Agreements and Municipal Sub-Contracts for RCMP policing - recovery of Manitoba's costs in providing police services to communities having populations between 750 and 4,999 persons		
c. Cost Recovery from Victims Assistance Trust Fund	5,369	3,582
- Amount equivalent to the authority included in the Estimates of Expenditure for certain victims assistance expenditures		
- funded from 20% surcharge on most fines, with the exception of parking fines (funds on deposit in the Victims Assistance Trust Fund)		
d. Escheats to the Crown - unclaimed estates	50	50
e. Fines and Costs	36,531	27,955
- Fines, costs and surcharges ordered by the Court of Queen's Bench and Provincial Court		
f. Law Fees		
- Court of Appeal - range from \$10 to \$55	10	10
- Court of Queen's Bench	6,750	6,650
- civil and family matters - ranges from \$20 to \$200 depending upon the filing type		
- probate matters - fee calculated on value of estate		
- trial fees - trial setting fees of \$500 for civil matters and \$200 for family matters		
- Sheriffs - flat rate fee of \$350, plus additional fees for services excluded from flat rate	250	250
- External transcription fees	23	23
- \$3 to \$5.50 per page of transcript		
- \$0.35 to \$0.80 per page for each additional copy		
Subtotal Law Fees	7,033	6,933

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
JUSTICE (Continued)		
g. Sundry		
- Private investigators and security guard licence fees	181	181
- private investigator business licence or renewal of a licence - \$400		
- security guard business licence or renewal of a licence - \$400		
- licence to operate a private investigator or security guard branch office - \$200		
- registration as an employer of in-house security guards - \$50		
- private investigator licence or renewal of licence - \$25		
- security guard licence or renewal licence - \$25		
- replacement of an identification card - \$15		
- writing or re-writing the security guard examination - \$25		
- Provincial correctional institutions recoveries for federal prisoners, immigration holds and City of Brandon arrestees - per diem based on actual costs	605	685
- Vehicle impoundment fees	300	300
- application for a hearing - \$100 (refundable if hearing is successful)		
- administration - \$115		
- Non-police services	110	110
- recovery of costs from users of non-police related services provided by provincially funded police services		
- Children's Special Allowance Recoveries	190	150
- for youth in custody		
- Youth Auto Theft Deterrent Initiative	1,124	913
- recovery of costs from Manitoba Public Insurance for the supervision of young offenders under the auto theft deterrent initiative		
- Miscellaneous	389	369
Subtotal Sundry	2,899	2,708
TOTAL JUSTICE	54,747	44,091

LABOUR AND IMMIGRATION

a. Cost Recovery from Workers Compensation Board	9,372	8,832
- Recovery of costs of administering worker adviser services and workplace safety and health programs, pursuant to section 84.1(1) of The Workers Compensation Act		
- Recovery of costs for prevention initiatives through agreement with the Workers Compensation Board using funds generated under section 97.1(1) of The Workers Compensation Act		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
<u>LABOUR AND IMMIGRATION</u> (Continued)		
b. Fees		
- Amusement ride inspections	12	12
- first inspection non-portable rides - \$40		
- first inspection other rides - \$80		
- re-inspection - \$200		
- Electrical inspections/approvals	120	100
- equipment inspection - \$180 for first item, \$60 for each similar item or \$170 per hour		
- Electricians' examinations and licences	27	646
- examination - \$60 each		
- renewal - \$30 per year (four year renewal - \$120)		
- other - \$12		
- Power engineers' examinations and certificates	47	39
- certificate - \$60 per examination		
- renewal - \$30 per year (four year renewal - \$120)		
- other - range from \$15 to \$95		
- Licences, examinations and permits under The Gas and Oil Burner Act - as set out in Regulations 104/87R, 191/93, 190/97, 139/98, 67/02 and 105/05	1,749	1,304
- Elevator permits	550	500
- initial permit range from \$163 to \$675; renewal from \$96 to \$550 dependent on type of elevator and length of licence period		
- additional inspection - \$75 per hour		
- Design registration for elevators - drawings and specifications - range from \$75 to \$175 each	10	5
- Design registration/shop inspections - boilers, pressure vessels, refrigerator plants and nuclear components	125	70
- design registration - range from \$110 to \$500 each		
- shop inspections - \$50 basic fee, plus a range from \$95 to \$1,010 each		
- Boiler, pressure vessels and refrigeration inspections - as set out in The Steam and Pressure Plants Act - Regulations 108/87R, 259/88, 96/95, 226/96, 154/97, 45/03, 115/03 and 80/05	842	842
- Testing and retesting of welders	75	66
- testing - \$85 each or \$170 per hour plus cost of material		
- retesting - \$85 each		
- Employment agency licences - \$100 per year	9	9
- Registration of pension plans and annual returns - range from \$100 to \$15,000	475	515

OTHER REVENUE

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
<u>LABOUR AND IMMIGRATION</u> (Continued)		
b. Fees (Continued)		
- Blaster certificates	5	8
- safety training program - \$50 each		
- examination or re-examination - \$25 each		
- Affidavit processing fee - boiler/pressure vessel installations - \$25 each	5	10
- Certified industrial audiometric technician - \$100 for five year licence	3	3
- Quality assurance certificates - \$75 per hour of inspection	10	10
- Inspection of pressure piping systems and of repairs to boilers, pressure vessels and pressure piping systems - \$95 per hour	2	2
Subtotal Fees	4,066	4,141
c. Sundry	80	80
TOTAL LABOUR AND IMMIGRATION	13,518	13,053

SCIENCE, TECHNOLOGY, ENERGY AND MINES

a. Minerals Royalties and Fees

- Application for mineral exploration licence fee - \$359 per licence	11	11
- Recording claims and claim tag fee	32	32
- \$14 unsurveyed claim recording fee		
- \$6.50 per set of four claim tags		
- \$6.50 per set of duplicate claim tags		
- \$60 surveyed claim recording fee		
- Filing report of work fee (claims) - \$12 per mineral claim per year	38	38
- Mineral lease application and renewal fee - \$239 per lease	1	1
- Mineral lease rentals	298	298
- \$10.50 per hectare per year, \$193 minimum		
- \$12 per hectare per year for non-producing leases, 1 st term \$257 minimum		
- \$12 per hectare 2 nd term not in production - \$200		
- Surface lease rentals - \$6.50 per hectare per year, \$129 minimum	9	9
- Application for surface leases/renewals - \$60 per application	-	-

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
SCIENCE, TECHNOLOGY, ENERGY AND MINES (Continued)		
a. Minerals Royalties and Fees (Continued)		
- Forfeiture of payment in lieu of work commitment (claims) - \$12.50 per hectare for each of the second to tenth years; \$25 per hectare for each subsequent year	100	100
- Forfeiture of cash deposit on mineral exploration licences	100	100
- \$0.50 per hectare		
- Forfeiture of cash in lieu of work commitment on mineral exploration licences as set by Regulation 65/92		-
- Order in Council lease rentals	1,359	1,359
- \$10.50 per hectare per year, \$193 minimum		
- \$12 per hectare per year, \$200 minimum (renewal lease not in production)		
- Potash permit lease rental fees	500	160
- Potash lease royalties	-	-
- Registration/transfer/debenture	16	16
- registering an assignment/transfer - \$13 per disposition/lease		
- recording any document not otherwise specified against each disposition or lease		
- \$13 per disposition/lease		
- grouping fee - \$6.50 per claim		
- filing a notice of dispute fee - \$64		
- Prospecting licence and replacements	3	3
- \$13 per individual application		
- \$257 per company application		
- Maps/photocopy/assessment fees	9	9
- \$1.50 minimum charge		
- copy of recorded document/instrument - \$6, claim history - \$1.50 and computer report - \$4		
- customized report - \$18		
- claim maps - \$3 each		
- maps - cost recovery		
- Application to the Mining and Surface Rights Boards - \$322 per application	1	1
- Casual quarry permit application fees - \$30 per permit	26	26
- Casual quarry permit royalties - as set by Regulation 65/92	163	163
- Quarrying lease application fees and renewals - \$60 per application	3	3
- Quarrying lease rental fees	512	512
- \$24 per hectare other than peat		
- \$6.50 per hectare for peat		
OTHER REVENUE		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
SCIENCE, TECHNOLOGY, ENERGY AND MINES (Continued)		
a. Minerals Royalties and Fees (Continued)		
- Quarrying lease royalties - as set by Regulation 65/92	347	347
- Quarry exploration permits	-	-
- application fees - \$60 per application		
- filing report of work fees - \$13 per permit		
- forfeiture of cash deposit \$25 per hectare (minimum \$1,000)		
- forfeiture of payment in lieu of work commitments - as set by Regulation 64/92		
- Application for registration certificate - \$13 per certificate	10	10
- private aggregate quarries application fee		
- Bore hole licence application fee - \$25 per application	-	-
- Miscellaneous	3	3
- relief from forfeiture/extension of time application fees - \$60 per disposition		
- interest on the debt to the Crown		
- publications		
Subtotal Minerals Royalties and Fees	3,541	3,201
b. Petroleum Royalties and Fees		
- Exploration Reservation - Fees/Rental/Registration	-	9
- Oil and gas lease bonus - voluntary bid	450	450
- Oil and gas lease rentals and extension penalties	408	371
- annual rentals - \$3.50 per hectare; minimum \$50 per lease		
- extension penalty - first year \$2.50 per hectare, second year \$5 per hectare, third to fifth years \$12.50 per hectare		
- application fees - \$400 per application		
- registration of instruments against oil and dispositions - \$25 per registration		
- Oil and gas royalties	5,125	5,307
- on oil and gas production from a well or tract producing from Crown owned oil and gas rights in the province		
- oil - formulae dependent on classification of the oil		
- gas - 12.5% of the volume sold		
- Publications/technical sales	4	4
- weekly well activity report - \$85 per year		
- act and regulations binder - \$50 each		
- search of an exploration reservation or lease - \$10 per written search		
- certified copy exploration reservation or lease - \$10 each		
- maps and reports - varied		
- photocopying - \$0.25 per page		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
<u>SCIENCE, TECHNOLOGY, ENERGY AND MINES</u> (Continued)		
b. Petroleum Royalties and Fees (Continued)		
- Lease agents - registration/renewal/amendment	-	-
- individual registration - \$100 per two-year term		
- renewal of registration - \$50 per two-year term		
- corporate registration - \$200 per two-year term		
- renewal of corporate registration - \$100 per two-year term		
- Geophysical/drilling and production	66	44
- drilling licence - \$250 per application		
- geophysical licence - \$100 per application		
- oil and gas facility licence - \$250 per application		
- transfer of well licence (including name change) - \$100 each, maximum of \$1,000 per client		
Subtotal Petroleum Royalties and Fees	6,053	6,185
c. Sundry		
- Telecommunications - recovery of costs from rural schools for the expansion of the Provincial Data Network	501	501
- Publications - cost recovery	3	3
Subtotal Sundry	504	504
TOTAL SCIENCE, TECHNOLOGY, ENERGY AND MINES	10,098	9,890

WATER STEWARDSHIP

a. Drinking Water Fees		
- Permit fees - \$150 to \$500 per submission		
- Operating licence fees - \$50 to \$400 per utility		
b. Fisheries Fees and Sundry		
- Commercial fishing licence - general	55	61
- commercial operator licence - range from \$22.50 to \$62.50		
- commercial fisherman licence - range from \$5.00 to \$52.50		
- Manitoba Hydro - cost recovery Grand Rapids Hatchery support - by agreement	220	220
- Fisheries enhancement stamp and print - \$3.00 per unsigned stamp; \$5 per signed stamp; \$30 per signed print	2	2

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
WATER STEWARDSHIP (Continued)		
b. Fisheries Fees and Sundry (Continued)		
- Miscellaneous	30	30
- live fish handling permit and fish farming licence - \$15 per year		
- commercial bait fishing licence - first block or open block - \$52.50 per year; each additional block \$50; commercial leech harvester licence - first block or open block \$22.50 per block per year; each additional block \$20		
- commercial live bait fish dealer's licence - \$12.50 per year		
- various miscellaneous items		
Subtotal Fisheries Fees and Sundry	307	313
c. Licence Sales by Vendor		
- Angling licences	3,091	3,091
- Fisheries Enhancement Fund - \$2.50 included in licence fee		
- Manitoba resident - \$18.89		
- Manitoba resident (conservation) - \$13.28		
- Canadian resident - \$40.38		
- Canadian resident (conservation) - \$21.69		
- resident (seniors conservation) - no charge		
- non-resident - \$54.40		
- non-resident (conservation) - \$31.04		
d. Water Power Rentals		
	118,502	105,000
- Rental rates are based on the greater of the annual energy generation or the installed plant capacity.		
- utilities with a total capacity of 268,096 horsepower or more, at an annual rate equal to the greater of (i) the horsepower capacity during the year multiplied by \$8.13 (ii) the horsepower year output multiplied by \$20.32		
- utilities with a total capacity less than 268,096 horsepower, at an annual rate equal to the greater of (i) the horsepower capacity during the year multiplied by \$3.96 (ii) the horsepower year output multiplied by \$9.90		
- Land rental rate - \$1.80 per acre		
e. Water Resources Sundry		
- Well drilling licences - \$10 per rig	1	1
- Water rights application fees range from \$25 to \$2,000 and water use charges - industrial users charged by water volume based on formula set by Manitoba Regulations 126/87, 19/90 and 107/90	70	192
- Town Dykes Agreement (pump replacement)	4	4
- Miscellaneous	1	24
Subtotal Water Resources Sundry	76	221
TOTAL WATER STEWARDSHIP	121,976	108,625

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
<u>EMERGENCY EXPENDITURES</u>		
a. Sundry	25	25
- Emergency response recovery - actual costs recovered from responsible party		
<u>CROWN CORPORATIONS / ENTITIES</u>		
a. Manitoba Lotteries Corporation	311,600	301,200
- Transfer of net income		
b. Manitoba Liquor Control Commission	236,200	227,300
- Transfer of net income		
- Prices set by policy		
c. Special Operating Agencies - revenue sharing		
- Civil Legal Services	250	200
- Companies Office	2,500	2,000
- Manitoba Securities Commission	7,850	7,300
- The Property Registry	11,000	9,715
- Vehicle and Equipment Management Agency	2,000	1,500
- Vital Statistics Agency	280	280
Subtotal Special Operating Agencies	23,880	20,995
TOTAL CROWN CORPORATIONS / ENTITIES	571,680	549,495
<u>SALE OF GOVERNMENT ASSETS</u>		
a. Government Departments		100
TOTAL OTHER REVENUE	1,025,340	962,076

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
3. GOVERNMENT OF CANADA		
<u>EQUALIZATION</u>	2,063,400	2,063,400
<ul style="list-style-type: none"> - An unconditional transfer payment received from Canada under a program designed to provide provincial governments with the financial ability to provide reasonably comparable levels of public service at reasonably comparable levels of taxation. - Effective 2007/08, entitlements under the Equalization Program are calculated once a year and are determined using a 10-province standard, 50% natural resource revenue inclusion, and two-year lagged data with a three-year weighted moving average. Effective 2009/10, a ceiling and new fiscal capacity cap are applied to Program entitlements. All provinces receive no less than the entitlements they received in 2008/09. 		
<u>CANADA HEALTH TRANSFER (CHT)</u>	903,300	845,800
<ul style="list-style-type: none"> - Block transfer payment received from Canada in support of health care. - By formulae on an equal per capita total entitlement basis. 		
<u>CANADA SOCIAL TRANSFER (CST)</u>	392,300	378,000
<ul style="list-style-type: none"> - Block transfer payment received from Canada in support of post-secondary education, early childhood initiatives and social services. - By formulae on an equal per capita cash basis effective 2007/08. 		
<u>INFRASTRUCTURE RENEWAL</u>	135,150	50,000
<ul style="list-style-type: none"> - Federal support for Infrastructure Renewal includes funding under the existing Building Canada Fund as well as anticipated cost-sharing under Canada's various economic stimulus funds announced in the 2009 federal budget. 		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
<u>MANITOBA FLOODWAY EXPANSION</u>	77,967	75,233
- Expansion of the Red River Floodway		
- Recovery from Canada of 50% of eligible capital costs of \$665,000,000 joint funding.		
<u>HEALTH FUNDS</u>		
- Patient Wait Times Guarantee Trust	9,038	-
- The Patient Wait Time Guarantee Trust was a one-time payment from Canada to augment existing provincial investments and assist Manitoba Health and Healthy Living in its diverse initiatives to improve certainty of timely access to insured health care services.		
- Aboriginal Health Transition Fund		
- Funding from Canada for programs designed to Promote Aboriginal Health.	4,938	3,803
Subtotal Health Funds	13,976	3,803
<u>TRANSITIONAL PAYMENT – CORPORATION CAPITAL TAX PHASE-OUT</u>	9,500	-
- In 2008, Manitoba legislated the elimination of its general capital tax by the end of 2010, thereby qualifying for a federal incentive. The interim payment is based on the value of the federal incentive for capital tax foregone by Manitoba up to 2009/10.		
<u>POLICE OFFICERS RECRUITMENT FUND</u>	-	14,400
- The Police Officers Recruitment Fund was a one-time trust payment from Canada intended to support the recruitment of new front-line police officers.		
<u>PUBLIC TRANSIT CAPITAL TRUST</u>	-	17,900
- The Public Transit Capital Trust was a one-time payment from Canada intended to support projects in public transit infrastructure intended to result in or lead to increased ridership; reductions in traffic congestion; or net decreases in air pollutants and greenhouse gas emissions.		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
OTHER		
a. Aboriginal and Northern Affairs		
- Northern Flood Agreement	100	100
- 50% of Arbitrator's expenses cost shared by Canada.		
b. Advanced Education and Literacy		
- Canada Millennium Scholarship Fund	10,761	10,761
- Full cost recovery from Canada to administer the Canada Millennium Scholarship Fund, which is intended to reduce student debt load of Manitoba post-secondary students. Cost recovery includes \$130,000 as an administration fee for the delivery of the Canada Millennium Scholarship Fund within Manitoba.		
- Canada Millennium Scholarship - Adult Learner Bursaries	300	2,155
- Recovery from Canada for the delivery of the Adult Learner Bursary which provides bursaries to selected Adult Learning Centre graduates who pursue a post-secondary education at a college or university in Manitoba.		
- Canada Student Loan Service Fee	1,093	560
- Fixed fee of \$667,000 recovered from the federal government, which is based on a range of full-time students assisted.		
- Fee of \$17 per certificate issued plus \$12.00 for each grant assessed.		
- Canada Student Grants	1,500	3,000
- Based on full cost recovery for awards made to students with permanent disabilities.		
Subtotal Advanced Education and Literacy	13,654	16,476

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
OTHER (Continued)		
c. Agriculture, Food and Rural Initiatives		
- Animal Health Surveillance	65	65
- Federal government's share of expenditures related to the province's Avian Influenza Emergency Preparedness strategy.		
- Rabies Indemnity	2	2
- Compensation to farmers for domestic animals that have contracted rabies, cost shared 40% by Canada based on prescribed maximums per species as set by Agriculture and Agri-Food Canada.		
- Income Support Administration Recovery	99	99
- Federal government's 60% share of eligible provincial administration expenditures for the delivery of agricultural income support programming based on the Growing Forward Agreement.		
- Food Safety Initiative	1,161	-
- Federal government's share of expenditures related to the Food Safety Initiative being delivered by the province under the Growing Forward Agreement.		
- Soil Survey Program Recovery	400	-
- Federal government's share of expenditures related to the soil survey program being delivered by the province under the Growing Forward Agreement.		
Subtotal Agriculture, Food and Rural Initiatives	1,727	166
d. Competitiveness, Training and Trade		
- Canadian Agricultural Skills Service	2,596	2,596
- Recovery from Canada for delivery of the project to help farmers increase their profitability and enable them to make choices about sources of income through skills training.		
- Canada-Manitoba Labour Market Agreement.	23,819	17,993
- Full cost recovery from Canada to support labour market programs and services that address areas of current and emerging labour market priorities, including labour force participation by under-represented groups.		

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
OTHER (Continued)		
d. Competitiveness, Training and Trade (Continued)		
- Labour Market Development Agreement	63,478	52,278
- Full cost recovery from Canada for Employment Insurance funded employment and training services, including certain functions of the National Employment Services, which are delivered by Manitoba.		
Subtotal Competitiveness, Training and Trade	89,893	72,867
e. Conservation		
- Migratory Waterfowl Crop Damage Prevention Agreement	151	151
- 50% of costs to a maximum of \$151,000 shared by Canada.		
- Softwood Lumber Agreement	445	1,900
- Canada will transfer to Manitoba the equivalent of export taxes they have collected from companies exporting softwood lumber.		
- Ash Inventory and Emerald Ash Borer Risk Assessment	80	-
- Canada will fund \$80 in 2009/10, providing for 100% of eligible expenses incurred.		
Subtotal Conservation	676	2,051
f. Culture, Heritage, Tourism and Sport		
- Historic Places Initiative	383	423
- Contribution Agreement from the Parks Canada Agency to improve the state of conservation in Canada and increase Canadians' access to and understanding of their heritage by actively engaging them in its conservation through new vehicles such as the Canadian Register of Historic Places, the Standard and Guidelines for the Conservation of Historic Places in Canada and certification for the Commercial Heritage Property Incentive Fund.		
- Minority Language Education and Second Language Instruction	77	77
- Recovery from Canada for a portion of the salaries and benefits for two translators.		
Subtotal Culture, Heritage, Tourism and Sport	460	500

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
OTHER (Continued)		
g. Education, Citizenship and Youth		
- Canada Millennium Scholarship Foundation		
- Future to Discover Pilot Project	-	400
- Full recovery of project costs to promote high school completion and transition to post-secondary education. (The Future to Discover Pilot Project was completed in 2008/09).		
- Making Education Work Pilot Project	183	253
- Partial recovery of project costs to promote high school completion and transition to post-secondary education for Aboriginal students. (Phasing-out of project - beginning in 2009/10).		
- Minority Language Education and Second Language Instruction		
- Teaching Structure/Framework	4,384	4,384
- Partial recovery from Canada of costs incurred in providing financial support, curriculum development and educational support services to educational institutions.		
- Teacher Training/Student Aid	508	508
- Full recovery from Canada of costs incurred providing bursaries to teachers involved in French-language instruction and to students attending French-language programs at post-secondary institutions.		
- Special Projects		
- Full recovery from Canada of costs incurred in awarding grants to school divisions and not-for-profit organizations undertaking special projects that complement French-language instruction.	1,205	1,205
- 50% recovery from Canada of costs incurred in awarding grants to school divisions and not-for-profit organizations undertaking projects designed to revitalize French-language instruction.	837	837
- 50% recovery from Canada of cost of support provided to the Division Scolaire Franco-Manitobaine (DSFM) to cover differential costs associated with providing French minority language education.	4,530	4,530
- 50% recovery from Canada to purchase services and educational materials from Ontario's French education television channel TFO.	50	50
- Multilateral Framework for Labour Market Agreements for Persons with Disabilities	90	90
- To provide contributions to Manitoba to cost share measures, which will enhance the economic participation in the labour market of working age adults with disabilities by helping them to prepare for, attain and retain employment.		
Subtotal Education, Citizenship and Youth	11,787	12,257

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
OTHER (Continued)		
h. Family Services and Housing		
- Child Centered Family Justice Fund	-	164
- Recovery from Canada of 100% of eligible expenditures incurred respecting the Parent Information Program and the Brief Consultation Service, as part of the Project Funding Agreement on Family Justice activities. The Agreement with the Federal Government has expired.		
- Multilateral Framework for Labour Market Agreements for Persons with Disabilities	4,507	4,507
- Recovery from Canada of 50% of eligible actual costs incurred for administering and providing training programs.		
Subtotal Family Services and Housing	4,507	4,671
i. Finance		
- Government of Canada Subsidy	2,200	2,200
- Statutory payment by formulae on a per capita basis.		
j. Health and Healthy Living		
- Multilateral Framework for Labour Market Agreements for Persons with Disabilities	4,368	4,368
- 50% of eligible actual costs incurred for administering and providing training and therapy services related to adult vocational, mental health and addictions rehabilitation programming.		
- Bridging General and Specialist Care	2,459	-
- New Program created to focus on the patient journal of care, ensuring that patients have access to service within a defined time period and have support throughout their journey on the care path.		
Subtotal Health and Healthy Living	6,827	4,368

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
OTHER (Continued)		
k. Infrastructure and Transportation		
- Airport Assistance Program	215	215
- Recovery from Canada of costs of airport equipment.		
- Canada-Manitoba National Safety Code Agreement	269	269
- Recovery from Canada of costs for the carrier profile computer program and facility audits.		
- God's Lake Narrows Bridge	-	500
- Termination of agreement effective March 31, 2009.		
- Infrastructure and Economic Program Agreements	396	369
- Recovery from Canada of 50% of eligible operating expenditures to a maximum of \$1,230,000 over five years.		
- Norway House Airport	171	171
- Recovery from Canada of 80% of operating costs less airport revenue.		
- Refunds for Services	10	50
- Recovery from Canada of 100% of costs of providing roadwork and related services including overhead.		
- Winter Roads	4,553	4,236
- Recovery from Canada of costs related to winter road construction.		
Subtotal Infrastructure and Transportation	5,614	5,810

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
OTHER (Continued)		
l. Intergovernmental Affairs		
- Memorandum of Understanding on Emergency Preparedness	-	70
- Joint Emergency Preparedness Program		
- Canada funds emergency preparedness initiatives using a population based formulae.		
m. Justice		
- Aboriginal Courtwork Program	435	435
- Canada reimburses 50% of approved aboriginal court worker services costs.		
- Agreement Respecting Legal Aid in Criminal Law Matters and in Matters Relating to The Youth Criminal Justice Act	4,760	4,760
- Manitoba receives a percentage of the national funding envelope based on population. The national funding envelope cannot exceed 50% of the national legal aid expenditures.		
- Supporting Families (Child Centered Family Justice Fund)	442	694
- Canada reimburses 100% of approved costs of a federal initiative to implement and enforce the Child Support Guidelines under the federal government's amendments to The Divorce Act.		
- Special Projects	1,416	1,115
- Youth Justice Services and Programs Agreement	6,433	6,433
- Canada reimburses costs of providing correctional services to young persons at rates which vary with the level of program priority and also reimburses 100% of costs of specific initiatives related to The Youth Criminal Justice Act.		
Subtotal Justice	13,486	13,437

REVENUE SOURCE AND BASIS OF TAX / FEE / RECOVERY	ESTIMATES OF REVENUE (\$000s)	
	2009/10	2008/09
OTHER (Continued)		
n. Labour and Immigration		
- Flin Flon Inspection Agreement	197	197
- Negotiated triennially between the two levels of government.		
- Recovery of costs of inspections in buildings under federal jurisdiction (boilers, pressure vessels, refrigeration units and elevators)	96	92
- Boilers and pressure vessels - \$173.96 per unit		
- Elevating devices - \$225.93 per unit		
- Canada-Manitoba Immigration Agreement	29,458	21,351
- Recovery from Canada of eligible expenditures.		
- Foreign Credential Recognition Program Contribution Agreement	-	920
- Recovery from Canada of eligible expenditures.		
- Termination of agreement effective March 31, 2009.		
Subtotal Labour and Immigration	29,751	22,560
o. Water Stewardship		
- Canada-Manitoba Partnership Agreement on Fisher River Flood Protection	-	470
- Recovery from Canada of 50% of eligible expenditures.		
Subtotal Water Stewardship	-	470
p. Emergency Expenditures		
- Canada-Manitoba Disaster Financial Assistance Agreement	5,000	5,000
- Federal cost sharing is available based on a formulae when provincial disaster related expenditures for a particular event that exceeds a recovery of \$1.00 per capita.		
OTHER (Continued)		
q. French Language Services		
- Canada-Manitoba Agreement on French Language Services	425	425
- 50% of eligible expenses related to agreed upon measures to promote and support French language services in Manitoba.		
TOTAL OTHER	186,107	163,428
TOTAL GOVERNMENT OF CANADA	3,781,700	3,611,964

